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## Institutional Operating Measures: Proceedings from the National Postsecondary Education Cooperative/ National Association of College and University Business Officers Forum (2001)



- Why are institutional operating measures important?
- How are current models for institutional operating measures constructed?
- Are operating measures feasible in postsecondary education institutions? What could be achieved with operating measures? What are the problems? What are the alternatives to operating measures?



Postsecondary education institutions are under internal and external pressures to provide meaningful information about financial and academic performance. A forum, convened by NPEC and the National Association of College and University Business Officers, brought together interested and knowledgeable parties to examine the different reporting standards utilized by various groups, including bond rating agencies and accounting firms. Using different standards results in non-comparable operating measures for postsecondary institutions.

The *Institutional Operating Measures* proceedings summarize the discussions and various perspectives of participants on a variety of topics concerning institutional operating measures. Discussions included why operating measures are important, the construction of various models, the feasibility of operating measures, the problems associated with operating measures and alternate approaches.

Who Can Use This Report

Staffs at institutions, accounting firms, bond rating agencies, federal and state government agencies, accrediting agencies, and other organizations—anyone who measures or reports financial performance information can benefit from these *Institutional Operating Measures* proceedings.



The report is accessible at: <a href="http://nces.ed.gov/npec/pdf/NACUBO">http://nces.ed.gov/npec/pdf/NACUBO</a> proceedings.pdf. (PDF 90 kb)



The National Postsecondary Education Cooperative (NPEC) is a voluntary partnership of postsecondary institutions, associations, government agencies, and organizations. NPEC's mission is to promote the quality, comparability, and utility of postsecondary data and information that support policy development at the federal, state, and institution levels. NPEC receives funding from the National Center for Education Statistics (NCES), U.S. Department of Education.